

# Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1996-97 TO 2006-07**  
(In thousands of dollars)

Revenue source	1996-97	2001-02	2005-06	2006-07
1	2	3	4	5
Local taxes on state-assessed properties <sup>a</sup> .....	\$730,280	\$677,770	\$733,150	\$740,861
Private car taxes .....	6,130	6,379	6,950	6,703
Fuel taxes and fees:				
Motor vehicle fuel taxes: <sup>b</sup>				
Gasoline tax .....	2,493,494	2,771,406	2,871,962	2,845,623
Jet fuel tax .....	1,532	2,447	3,118	3,042
Subtotals .....	2,495,027	2,773,853	2,875,079	2,848,664
Diesel and use fuel taxes <sup>c</sup> .....	370,101	467,981	550,466	574,608
Fees .....	207	314	341	266
Subtotals .....	370,308	468,295	550,806	574,874
Fuel totals .....	2,865,334	3,242,148	3,425,886	3,423,538
Sales and use taxes and fees: <sup>d</sup>				
State taxes <sup>e,h</sup> .....	16,744,298	21,588,029	27,936,047	28,396,242
State disaster relief tax <sup>f</sup> .....	368	—	—	—
Local revenue fund state sales tax .....	1,684,283	2,208,508	2,811,773	2,850,488
Public safety fund sales tax .....	1,683,138	2,208,509	2,811,773	2,850,488
Fiscal recovery fund sales tax <sup>g</sup> .....	—	—	1,395,801	1,406,048
City and county taxes <sup>h</sup> .....	3,335,999	4,423,236	4,199,969	4,264,888
County transportation tax .....	832,297	1,105,575	1,401,329	1,419,150
Special district taxes .....	2,123,074	2,855,851	3,743,610	3,918,005
Fees .....	847	399	431	482
Totals .....	26,404,303	34,390,107	44,300,734	45,105,793
Alcoholic beverage taxes: <sup>d</sup>				
Taxes on beer and wine .....	144,851	152,298	157,627	169,372
Taxes on distilled spirits .....	126,216	140,334	160,654	164,434
Totals .....	271,067	292,632	318,282	333,806
Cigarette and tobacco products taxes: <sup>d</sup>				
Cigarette tax .....	168,779	121,611	118,026	115,370
Cigarette and tobacco products surtax .....	465,090	332,998	334,713	335,893
Breast cancer research cigarette stamp tax .....	33,757	30,322	28,161	27,273
Children and families first cigarette stamp tax <sup>i</sup> .....	—	624,579	611,031	603,385
Cigarette and tobacco products licensing fee <sup>j</sup> .....	—	—	1,859	2,183
Totals .....	667,626	1,109,511	1,093,789	1,084,103
Insurance taxes .....	1,126,650	1,520,939	2,001,281	1,982,588
Electrical Energy Tax .....	42,974	44,853	51,638	56,357
Natural Gas Surcharge <sup>k</sup> .....	—	179,107	346,172	440,430
Emergency Telephone Users' Surcharge .....	81,595	125,381	130,911	112,154
Timber Yield Tax .....	26,761	15,099	16,145	15,301
Hazardous substances taxes and other environmental fees <sup>l</sup> .....	294,343	392,535	559,835	565,423
Grand totals .....	\$32,517,065 <sup>r</sup>	\$41,996,461 <sup>r</sup>	\$52,984,773	\$53,867,057

a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.

b. Based on business done during the fiscal year, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.

c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.

d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.

e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent.

f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.

g. This special 1/4 percent tax became effective July 1, 2004.

h. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.

i. This tax became effective January 1, 1999, to raise funds for early childhood development programs.

j. This tax became effective January 1, 2004.

k. This tax became effective January 1, 2001.

l. Revenues were first received under these programs in 1981-82 for hazardous waste.

r. Revised. The totals were revised to include insurance tax revenues that were formerly shown in a footnote.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.